III. REMARKS

Claims 1-5, 7-10, 16, and 17 are pending in this application. By this Amendment, claim 9 has been amended. Applicants are not conceding in this application that any claim is not patentable over the art cited by the Examiner, as the present claim amendment is only for facilitating expeditious allowance of the claimed subject matter. Applicants respectfully reserve the right to pursue these and other claims in one or more continuation and/or divisional patent applications. Reconsideration in view of the following remarks is respectfully requested.

Entry of this Amendment is proper under 37 C.F.R. § 1.116(b) because the Amendment: (a) places the application in condition for allowance as discussed below; (b) does not raise any new issues requiring further search and/or consideration; and (c) places the application in better form for appeal. Accordingly, Applicants respectfully request entry of this Amendment.

In the Office Action, claim 9 is rejected under 35 U.S.C. § 101, for allegedly being directed to non-statutory subject matter, specifically, the Examiner interprets the recited features to comprise computer software exclusively. To provide added clarity to this claim, Applicants have herein amended claim 9 to recite "A computer-implemented system for formatting a plurality of source text files each having specific formats to be imported into a single spreadsheet file, comprising at least one computer, including..." This feature is taught in the specification at page 3, line 1, among other passages. Applicants respectfully submit that this feature more clearly recites an article of manufacture, specifically, a computer. Applicants further submit that the feature of "a system for storing the location link into a spreadsheet user profile database after the creating" (claim 9, lines 19-20) supports this interpretation, as a "database" is clearly a piece of hardware. Applicants respectfully submit that the presence of these features removes the

invention of claim 9 from the realm of "only software" (Office Action, p. 3). Accordingly, Applicants respectfully request withdrawal of the rejection under § 101.

In the Office Action, claims 1-5, 7-10, and 16-17 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Koss (US Pat. No. 5,231,577, hereinafter, "Koss") in view of Gaulthier et al. (US Pub. No. 2006/0053383A1, hereinafter, "Gaulthier"). Applicants submit that Koss and Gauthier, either alone or in combination, do not teach or suggest each and every feature of the invention claimed herein, and respectfully traverse the rejections.

With respect to claim 1, Applicants submit that Koss and Gauthier do not teach, for example, the features of "importing the plurality of source text files into the single spreadsheet file after the creating the source-format link," and "wherein each source text file comprises a file recognized by a spreadsheet program as a text file." (Claim 1, lines 12-13 and 4-5, and similarly recited in claims 9 and 10.)

As is clearly defined in the specification, "the source text file 102 may be a file directly created by any text editor or may be any file recognized by a spreadsheet program as a text file." (Page 4, lines 28-30.)

In the Office Action, the Office asserts that Koss teaches "importing the source text files into the spreadsheet according to the default formatting established with the link" at col. 3, line 47 through col. 5, line 62. (Office Action, p. 5.) Applicants maintain that this multi-column citation, which allegedly teaches the claimed "importing," is extremely vague, such that it fails to meet the threshold burden of showing adequate teaching of the claimed "importing." Additionally, Applicants note that the word "import," or any variation or synonym thereof, does not appear anywhere in the cited passage, or the balance of the Koss reference. Accordingly, Applicants submit that it is not possible for Koss to teach or suggest the claimed feature.

Instead, Koss teaches a method and system in which a spreadsheet 102 includes cells comprising a character field 110, a border region 111, a background region 112, and an internal XF table 114. Table indices in each cell point to unique formatting combinations that can be applied by reference to characters in the cells. The genesis of any text appearing in character fields 110, however, is not discussed. Koss merely provides a method and system for more efficiently formatting text that *already appears* in a given cell. Gaulthier neither cures, nor is alleged by the Office to cure this defect in the rejection.

Applicants further submit that the Office incorrectly relies on Koss' XF table/index to teach or suggest a variety of other features in claim 1.

For example, the Office alleges that the XF table index teaches the feature of "each source text file comprises a file recognized by a spreadsheet program as a text file." (Office Action, p. 4.) Applicants respectfully submit, however, that this is not an accurate reading of Koss, as Koss' XF table is merely a table containing extended format entries to which internal index pointers in data entry cells refer (col. 2, lines 4-10). There is no teaching or suggestion of a source text file in Koss at all, nor is a text file taught or suggested. Further, Applicants submit that such a source text file would necessitate importation into the spreadsheet in order to be manipulated. As discussed above, such importation is not taught by Koss; therefore, no source text file can be taught therein.

Applicants further submit that Koss does not teach or suggest the feature of "and a size of each of the imported plurality of source text files" (claim 1, lines 16-17), as asserted in the Office Action (p. 5). In the Office Action, the Office relies on Koss at col. 5, lines 20-25 to teach this feature. The passage cited by the Office, however, merely teaches "read[ing] the size of the old XF table, and ... allocat[ing] a mapping table having the same number of entries as the old XF

table." As discussed above, Koss' XF table contains extended format entries to which internal index pointers in data entry cells refer, and has nothing to do with imported source text files (defined *infra*).

Accordingly, Applicants respectfully submit that Koss and Gaulthier fail to teach each and every feature of the invention of claim 1, and accordingly request withdrawal of the rejection under § 103(a).

With respect to the rejections of independent claims 9 and 10, Applicants note that each of these claims includes features similar in scope to those already addressed above with respect to claim 1. Further, the Office relies on the same arguments and interpretations of Koss and Gaulthier as discussed above with respect to claim 1. To this extent, Applicants herein incorporate the arguments presented above, and respectfully request withdrawal of the rejections of these claims for the above-stated reasons.

Applicants respectfully submit that claims 2-5, 7, 8, 16 and 17 are allowable for reasons stated above relative to independent claims 1, 9, and 10, as well as for their own additional claimed subject matter. Accordingly, Applicants respectfully request that the Office withdraw the rejections under 35 U.S.C. § 103(a) to claims 2-5, 7, 8, 16 and 17.

IV. CONCLUSION

In light of the above remarks, Applicants respectfully submit that all claims are in condition for allowance. Should the Examiner require anything further to place the application in better condition for allowance, the Examiner is invited to contact Applicants' undersigned representative at the number listed below.

Respectfully submitted,

/John A. Merecki/
John A. Merecki
Reg. No. 35,812

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(JMT)

Hoffman, Warnick and D'Alessandro, LLC
75 State Street, 14th Floor
Albany, New York 12207
Phone: (518) 449-0044
Fax: (518) 449-0047